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Current through Act 6 of the 2025 Regular Session of the General Assembly but not including corrections and changes made by the Office of Legislative Counsel.

[Official Code of Georgia Annotated](#) [TITLE 40 Motor Vehicles and Traffic \(Chs. 1 — 16\)](#) [CHAPTER 2 Registration and Licensing of Motor Vehicles \(Arts. 1 — 7\)](#) [Article 2 Registration and Licensing Generally \(§§ 40-2-20 — 40-2-47\)](#)

40-2-26. Form and contents of application for registration; heavy vehicle tax; satisfactory proof of insurance coverage.

(a) All applicants to register a vehicle shall apply to the tag agent of the county wherein such vehicle is required to be returned for ad valorem taxation.

(b)

(1) Application shall be made by the owner of the vehicle upon a form prepared by the commissioner for such purposes setting forth the name, place of residence, and address of the applicant; a brief description of the vehicle to be registered, including its name and model, the name of the manufacturer, the manufacturer's vehicle identification number, and its shipping weight and carrying capacity; from whom, where, and when the vehicle was purchased; the total amount of all liens, if any, thereon, with the name and address of the lienholder; and such other information as the commissioner may require. Such application shall include a method for indicating whether the application is for a digital license plate issued pursuant to Article 2B of this chapter.

(2) The commissioner shall further include on such form a place which provides an applicant an opportunity to:

(A) Designate an alternative emergency contact telephone number that shall be made available to a law enforcement officer making a vehicle tag inquiry with the records of the department or criminal justice information system in the course of conducting official law enforcement business; and

(B) Indicate that the applicant or an expected driver of the vehicle has a physical, mental, or neurological condition which impedes the applicant's ability to communicate which shall be made available to a law enforcement officer making a vehicle tag inquiry with the records of



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(3) Any applicant electing to submit information for subparagraph (B) of paragraph (2) of this subsection shall submit an affidavit which attests to the following information:

(A) A description of the condition or diagnosis which impedes the ability to communicate, including whether such impediment is temporary, intermittent, or triggered by certain events; and

(B) Whether such condition exists for the applicant or an expected driver of the vehicle, including the name of the expected driver if other than the applicant.

(c)

(1) As used in this subsection, the term "heavy vehicle tax" means that tax imposed by Subchapter D of Chapter 36 of the Internal Revenue Code.

(2) On or after September 30, 1984, no vehicle registration or renewal thereof shall be issued to any motor vehicle subject to the heavy vehicle tax unless the owner of the motor vehicle provides satisfactory proof that the heavy vehicle tax has been paid for the federal tax year during which the application for registration or renewal thereof is made or that a heavy motor vehicle tax return has been filed with the United States Internal Revenue Service for the federal tax year during which the application for registration or renewal thereof is made.

(3) The commissioner is authorized to promulgate rules and regulations consistent with paragraph (2) of this subsection which are necessary to ensure that the state complies with the requirements of the Surface Transportation Assistance Act of 1982, Section 143, 23 U.S.C. Section 141d.

(4) The requirements of this subsection are in addition to any requirements of this chapter relative to the registration of motor vehicles.

(d)

(1) As used in this subsection, for the purpose of issuing or renewing motor vehicle registration, the term "satisfactory proof" means:

(A) Any type of proof that is satisfactory or sufficient proof of the owner's insurance coverage under subsection (a) of Code Section 40-6-10;

(B) Information obtained from the records or data base of the department regarding the owner's insurance coverage which information is derived from notice provided to the department pursuant to Code Section 40-2-137; or

(C) Such other type of proof of the owner's insurance coverage as may be approved for purposes of this Code section by rule or regulation of the department.

(2) No vehicle registration or renewal thereof shall be issued to any motor vehicle unless the tag agent receives satisfactory proof that the motor vehicle is subject to a policy of insurance that provides the minimum motor vehicle insurance coverage required by Chapter 34 of Title 33 or an approved self-insurance plan and, in the case of a private passenger vehicle, that such coverage was initially issued for a minimum term of six months; provided, however, that the owner's inability to register or renew the registration of any motor vehicle due to lack of proof of insurance shall not excuse or defer the timely payment of ad valorem taxes due and payable upon said vehicle.

History

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Feb. Sess., p. 366, § 1; Ga. L. 1957, p. 452, § 1; Ga. L. 1966, p. 508, § 3; Code 1981, § 40-2-25; Ga. L. 1984, p. 609, § 2; Ga. L. 1985, p. 149, § 40; Ga. L. 1987, p. 191, § 9; Code 1981, § 40-2-26, as redesignated by Ga. L. 1990, p. 2048, § 2; Ga. L. 2002, p. 1024, § 2; Ga. L. 2003, p. 261, § 2; Ga. L. 2010, p. 143, § 3.1/HB 1005; Ga. L. 2014, p. 704, § 4/SB 23; Ga. L. 2021, p. 124, § 3/SB 210; Ga. L. 2021, p. 221, § 2/HB 43; Ga. L. 2024, p. 1052, § 4(18)/SB 448, effective July 1, 2024.

▼ Annotations

Notes

Amendments.

The 2024 amendment, effective July 1, 2024, part of an Act to revise, modernize, and correct the Code, substituted “this chapter” for “this Code” in paragraph (c)(4).

Code Commission notes.

Ga. L. 2021, p. 124, § 3/SB 210 and Ga. L. 2021, p. 221, § 2/HB 43 both amended subsection (b) of this Code section. The amendments have been harmonized by inserting the sentence added by Ga. L. 2021, p. 124, § 3/SB 210 to the end of paragraph (b)(1), as amended by Ga. L. 2021, p. 221, § 2/HB 43.

Editor’s notes.

Ga. L. 1984, p. 609, § 1, not codified by the General Assembly, provides: “The General Assembly declares that it is the purpose of this Act to ensure that this state receives its full apportionment of federal-aid highway funds and to enable the state revenue commissioner and his officers, agents, and employees to comply with the requirements of the federal government in order for this state to receive all possible federal aid and assistance in the construction and maintenance of the public roads of Georgia.”

Ga. L. 1987, p. 191, § 10, not codified by the General Assembly, provided that this Act is applicable to taxable years ending on or after March 11, 1987, and that a taxpayer with a taxable year ending on or after January 1, 1987, and before March 11, 1987, may elect to have the provisions of that Act apply.

Ga. L. 1987, p. 191, § 10, not codified by the General Assembly, also provided that tax, penalty, interest liabilities, and refund eligibility for prior taxable years shall not be affected by that Act.

Ga. L. 1987, p. 191, § 10, not codified by the General Assembly, also provided that provisions of the federal Tax Reform Act of 1986 and of the Internal Revenue Code of 1986 which as of January 1, 1987, were not yet effective become effective for purposes

Ga. L. 2002, p. 1024, § 7, not codified by the General Assembly, provides: "This Act shall become effective November 1, 2002; provided, however, that the Act shall be effective upon its approval by the Governor or upon its becoming law without such approval for the purposes of the authority of the commissioner to adopt rules and regulations and to employ staff and expend moneys within the limits of funds appropriated or otherwise made available for such purpose."

Ga. L. 2014, p. 704, § 1/SB 23, not codified by the General Assembly, provides that: "This Act shall be known and may be cited as the 'Stacey Nicole English Act.'"

Ga. L. 2021, p. 221, § 1/HB 43, not codified by the General Assembly, provides: "This Act shall be known and may be cited as 'Walker's Law.'"

JUDICIAL DECISIONS

Effect of purchase site for voting purposes. —

Purchase by a Georgia resident of an automobile tag in a Georgia county other than the county in which the resident sought to register to vote was a declaration of residence in that particular county of the state for purposes of former Code 1933, § 34-602. *McCoy v. McLeroy*, 348 F. Supp. 1034, 1972 U.S. Dist. LEXIS 11964 (M.D. Ga. 1972).

Opinion Notes

OPINIONS OF THE ATTORNEY GENERAL

Determination of nonresidency of service person. —

Local officers determine what is sufficient to show the nonresidency of a service person, keeping in mind the only question involved is one of residency. 1967 Op. Att'y Gen. No. 67-2.

Dealership registering in county of dealership's residence. —

Unless a dealership wishes to obtain separate regular license plates for each vehicle obtained by the dealership from the factory prior to selling a vehicle, a vehicle cannot be registered in the county of the residence of the dealership. 1954-56 Ga. Op. Att'y Gen. 479.

Research References & Practice Aids

U.S. Code.

Subchapter D of Chapter 36 of the Internal Revenue Code, referred to in paragraph (c) (1), is codified at 26 U.S.C. § 4481 et seq.

Administrative rules and regulations.

RESEARCH REFERENCES

Am. Jur. 2d.

7A Am. Jur. 2d, Automobiles and Highway Traffic, §§ 71 et seq., 94, 100.

C.J.S.

60 C.J.S., Motor Vehicles, §§ 273, 294.

Hierarchy Notes:

O.C.G.A. Title 40

O.C.G.A. Title 40, Ch. 2

O.C.G.A. Title 40, Ch. 2, Art. 2

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